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## ABSTRACT OF THE DISCLOSURE

A semiconductor device having a contact hole capable of maintaining contact resistance of a contact connecting multi-layered interconnections with each other and a method for manufacturing the same are provided. An interconnection layer, a capping layer, and an etching stopper are sequentially formed on a semiconductor substrate. An interlayer insulating layer is deposited over the resulting structure. The etching stopper is formed of a material having a high etching selectivity with respect to the interlayer insulating layer. Then a first contact hole is formed to expose the surface of the etching stopper by etching a predetermined portion of the interlayer insulating layer. Either the etching stopper exposed by the first contact hole or the etching stopper exposed by the first contact hole and part of the capping layer are etched to form a second contact hole. As a result, it is possible to manufacture a semiconductor device having uniform contact resistance over the surface of the semiconductor substrate, irrespective of topology of a lower interconnection layer or the degree of flatness of the interlayer insulating layer covering the lower interconnection layer.